App F IX 4

Previous References

Ml 66-31-(58, 61, 88, 102 170 + 172)

(1945 ML)

File No ML 112-44

Serial Nos 1

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Sept. '45-

SUBJECT

Exemption from the payment of the professional tax payable by the Employees of the Sandal Oil Factory, Shimoga

To the Director,
S O F Mysore, B'lore

L 1583/31 9.45-

Directs that the proposal cannot be sanctioned

22/1

G R S APP F [III—1]

GENERAL AND REVENUE SECRETARIAT

(SO 7)

NOTES File No 27-44

FILE HEADING

Exemption from payment of Professions tax by the employees of SO7, Shimoga

FROM

The Dir SO 7

No 2310 Dated 1 2 45 Received

Diary No 4613 Encls Spare copies Serial No 1

BRIEF ABSTRACT OF LETTER

Requesting sanction of Govt to exempt hus the staff of the SO 7, Shimoga from paying the profession tax to the Shimoga Town Municipality

NOTES AND ORDERS

'A' (MZ 66 31)

'B' (MZ 66 31-A)

Subd for perusal and orders

1) Govt have empowered the Shimoga Town Municipal Council to levy the professional tax in GO no X 1120 MZ 66-31-172 dated 10/12 & 1932 Thus extra taxation was introduced at a time when there was trade depression and the extra salaries in view of the heavy liabilities to be met by the Municipality As the factory is situated at Shimoga

NOTES—First Sheet

WD 077 —GPB—5 000—11 9 40

Exemption from Payment of Professional Tax by the employees of SOF, Shimoga

File No of 194 General and Revenue Secretariat 4613

of the employees of the factory are subject to the rule But the Dr requests sanction of Govt to exempt his staff for the payment of the said taxes If exemption is granted to the employees of the SOF, other persons working in the General offices situated in Shimoga town may also claim exemption thus may affect the revenue of the Municipality

2) Law Dept may perhaps be consulted

3) To Dept

4) For favour of remarks

5)

Submitted

6) Govt approved of the bye laws of the Shimoga Town Municipal Council under S 118 of the Mys Mil cl Regn VII of 1906 for enforcing supply of information regarding liability to tax on professions arts cl and the draft rules prescribing the taxes to be levied under 116 (1) of the said regulation (vide Govt Order A of the bye laws Page 9)

7) The point for consideration is whether the employees of the Sandalwood Oil Factory, Shimoga can be exempted from payment of the professional taxes (p & d) Under S 61 (x) of the Town Municipalities Act 1933

8319/pus 735
Exemption & payment of profession and trade taxes under s 50 F Municipal Act

The Municipal Council may levy a tax on arts, professions, trades etc, Under s 61 (d) Govt may by order grant and define other exemptions i.e. exceptional cases from payment of tolls and other taxes imposed under this Act

8) Whether or not the present case deserves exemption from tax appears to be an administrative matter, though however legally such an exemption is to pursuance to the under S61 (d) of the Town Municipalities Act

MKA 6 4 45

9) If the administrative Govt thinks fit that an exemption seems to be reasonable in the case, Govt may act under S 61 (d) of the Act & grant the exemption

Mr Seay 4/5/45

3/5/57

Ke

Mr KB 10) If the employees of the Sandalwood Oil Factory, Shimoga, are exempted from the payment of the professions tax, the employees in other concerns may also claim exemption (vide para 8 supra)

GEN & RFV SECRETARIAT 7300 7 MAY 1945 OFFICE OF THE

16/5 Subject to orders

7300/L

11) Is any exemption allowed under the rules or the bylaws in force in this respect in the Municipality?

12) How many persons are affected by the proposal to levy a professional tax and the amount they are expected to pay

13) [illegible]

14) [illegible]

[illegible] L 11627 [illegible]

[illegible] L 11628 [illegible]

Letter No 3497 & 6.6.'45 from the Director, Sandalwood Oil Factories, Bangalore furnishing, as called for, the names of officials who are required to pay the professional tax under the exemption rules and amount involved annually

15) According to the list furnished by the Director there are 16 officials whose pays range from Rs 30/- to Rs 250/- The total amount of tax realised annually in respect of these officials is reported to be Rs 36/- Submitted for orders The receipt of reply from the DO as regards the provision available, for any exemption under the rules of the bye-laws has not yet been received

Exemption from the payment of professional tax by the employees of the Sandal Oil Factory Shimoga

8180/2

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vide bylaws from the Municipal Commissioner to be collected for 24/7/45

(b) This is a local tax, the levy of which are regulated by the rules & bylaws framed by the Shimoga Municipality and approved by the Govt. There are obviously no exemptions of the kind permitted under these bylaws & rules & void of this Govt cannot interfere in the matter at all

(7) It will further be seen from the statement received from the Director of Industries & Commerce that the amount of profession tax to be paid by the employees of the department ranges from Re 1 to Rs 8/- per annum. The payment of this amount cannot be considered to be a heavy burden on the persons concerned as every one living within the Municipal limits will have to contribute towards the amenities provided by the Municipality in this ground also. The proposal to exempt the employees from the payment of the profession tax cannot hence be agreed to.

There is no case for exemption

Minister for Agr) 6/8/45 25/7/45

OFFICE OF THE MINISTER FOR AGRICULTURE
JUL 25 1945
No 744

Exemption from the payment of the professional Tax by the employees of the Chinnoor S.O.F. 8/80

Dft rem/pt

7/8/us

A draft reply is subd for appl.

8/8/us-

8/8/us

To the Director,
Sandalwood Oil Factories in Mysore,
Bangalore

L 1583 dt 19 us-

Passes orders, that the proposal for exemption cannot be sanctioned

Dft

4/9/us-

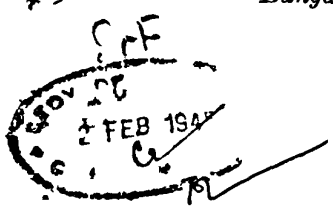
4/9/us

Ps 07 27-44-1 4613

T l Add e s SANDAL Bangalore

OFFICE OF THE DIRECTOR
SANDALWOOD OIL FACTORIES
'Asiatic Building,'
Bangalore, 1st February, 194 5

No 2310



FROM

M L Narasimiengar, Esq , B A , B E , M I E (Ind),
Director, Sandalwood Oil Factory,
Bangalore

To

Charles E Noronha, Esq M A ,
Secretary to Government of Mysore,
Development Department,
B a n g a l o r e

Sir,

Sub Payment of Professions tax by the employees of Sandalwood Oil Factory, Shimoga.

I have the honour to state that as per bye-laws of the Shimoga Town Municipal Council under section 48 (j) of the Mysore Municipal Regulation VII of 1906 and under rule No 46 (i) of the said regulation sanctioned under G O No L 1120 M1 66-31-172 dated 10/12th August 1932 professional tax is levied on employees who get monthly pay of Rs. 30/- and above within the Shimoga Town The President of the said Town has already called for the list of employees of the Shimoga Factory with a view to assess the same If the provisions of the said regulation are conceded, our staff including some of those borne on muster roll may have to pay the said tax On account of unhealthy climatic conditations prevailing the cost of living there has gone up considerably and our employees would be hard hit if this is levied and in these days of scarcity of technical men, the Factory would be very much handicapped if this is enforced I am of opinion that it would be necessary to claim an exemption in this respect in the interest of the Factory, and as such I request you to kindly obtain kind sanction of Government to exempt our staff from the payment of the said tax in the circumstances explained

I have the honour to be,
Sir,
Your most obedient servant,
M L Narasimiengar
DIRECTOR

abs
Village Industries Handmade Paper Badarvalli Spinning Circle Badarvalli Mysore

~~Exemption from~~ I NW ML 112-442-1
Payment of Professional Tax by the employees of the
Sandalwood Oil Factory, Shimoga

L-1162] 1/6/45

To The DC Shimoga Dist

Sir,

In forwarding herewith a copy of letter No 2310/XII 2 is Received from the Director of the Sandalwood Oil Factories, Bangalore, on the above Subject, I am directed to enquire whether ~~there is~~ any exemption is allowed under the Rules or bye-laws in force in this respect in the Shimoga Dist, ~~& how many people there are as to the number of people who are going to be affected by the proposal in question and what they would have to pay each year on this score~~ should

to furnish the opinion of the Govt on the above request

P.T.O

Yours Obedt Servt
for Secy to Govt
17/5

Exemption from the payment of the professional

L 11628 II 1/6/45
To

The Director. Land allowed all [illegible]
of duty

Sir,

With reference to your letter no
2870 dated 1 2 1945 I am
directed to explain as to how employees
are affected by the
by the said profession tax for the
Honorable Minister's visit to the
visited Trivandrum
the details as for the
Trivandrum the YPS affected
by the visit
I have
the honour
to be
Sir
Your
obedient servant

WD 4524—GBPM—500—24-12-43.

T l Add SANDAL Bangalore

Office of the Director
SANDALWOOD OIL FACTORY

Bangalore 6th June 1945

No 3497

GEN & PEN SECN
8180
11 JUN 1945
SECT

FROM
Mr M L Narasimiengar, B A B E M I E (Ind)
Director Sandalwood Oil Factoryes,
Bangalore

To

C Narayanaswami Naidu, Esq , B A ,B L ,
Secretary to the Government of Mysore,
Law Department Bangalore

S i r

Sub Payment of professional tax by the employees of the sandalwood oil factory Shimoga

With reference to your letter No L 11628 dated the 1st June 1945, on the above subject I have the honour to note below the names of officials who are required to pay the professional tax under the existing rules and the amount involved annually

	Name	Designation	Pay	Annual profession tax
I	Establishment			
	Messrs			
1	K R Srinivasa Rao	Gl Manager	Rs 250/-	Rs 8/-
2	R Siddoji Rao	Asst Manager	150/-	4/-
3	Bapu Ramaswami	Mechanic	142/8/-	4/-
4	N Nagesha Rao	"	122/8/-	4/-
5	V Krishna Rao	"	62/8/-	2/-
6	H S Krishna Murthy	"	60/-	2/-
7	M R Chandrasekhar	Clerk	30/-	1/-
II	Muster Roll			
1	B V Krishna Murthy	Mechanic	40/-	1/-
2	C Devaraj	Fitter	35/-	1/-
3	V S Kodandaram	"	30/-	1/-
4	Mahadeva Rao	Lab Attender	30/-	1/-
5	Poovate	Brick-layer	30/-	1/-
6	Abdul Sattar	Copper-smith	30/-	1/-
7	H S Venkatanagappa	Lorry-driver	45/-	1/-
8	M Hanumantha Rao	"	40/-	1/-
9	Storekeeper	Storekeeper	45/-	1/-
		Total amount of tax per annum		Rs 34/-

I have the honour to be,
Sir
Your most obedient servant,

M L Narasimiengar
DIRECTOR

No L 1583 21/9/42

To The Director,
Sandalwood Oil Factories in Mysore,
Bangalore

Sir,

With reference to the correspondence ending with your letter No 34978 6 6 45 recommending sanction to the exemption of certain employees of the Sandalwood Oil Factory, Shimoga, from the payment of the professional tax levied by the Shimoga Town Mb Cb, I am directed to state that the levy and recovery of this local tax is regulated by the rules and bye-laws sanctioned in respect of the Shimoga Town Municipality under the provisions of the Mysore Town Municipalities Act of 1933, and, no such exemption is contemplated under the said provisions. The records show that the amount of the professional tax to be paid by each official ranges from Re 1/- to Rs 8/- p a and the payment of this amount cannot be considered to be a heavy burden on the persons concerned, as every one living within the Mb limits will have to contribute towards the amenities provided by the Mb Cb

In the light of these facts no case is made out for the grant of exemption from levy of tax in these cases

I have etc,

S/Mysl

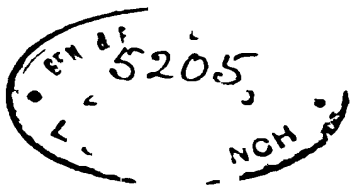
For Addl Secy to Govt

9/8/42

9/8

No M3 C 2958/44-45
Encl Three

Office of the Deputy Commissioner,
Shimoga District,
Dated, Shimoga 25th January 1946



To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

Subject - exemption from payment of Profession Tax by the employees of the Sandal Wood Oil Factory, Shimoga

With reference to your letter No L 11627 M1 112-44-1 dated 1st June'45 on the above subject in the matter of furnishing the opinion of the Shimoga Town Municipal Council, I have the honour to state that the President, of the Shimoga Municipality states that the question was considered by the Municipal - Council at its meeting held on 21-7-45, when a resolution was passed to the effect that the employees of the Government Sandal Oil Factory cannot be granted exemption from payment of Profession Tax in view of the fact that there is no provision to this effect in the Town Municipal Act or in the sanctioned bye-laws

A copy of the resolution of the Municipal Council together with a printed copy of the sanctioned bye-laws in the matter is forwarded herewith for favour of reference

Submitted for perusal.
The Dy of Sandal Wood Oil Factory has been intimated in this office letter No L1583/B3 dt 31-9-45 that the proposal cannot be sanctioned (vide flag "B").
msp

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

No action is necessary. May be filed
Please move as attached note

Extract of the Proceedings of the Shimoga Town Municipal Council at its General Meeting held on 21/7/45 —

Subject No 10 — ಶಿವಮೊಗ್ಗಾ ಟಾಕೀಸಿನವರು ಸಾರ್ವಜನಿಕರ ಉಪಯೋಗಕ್ಕಾಗಿ ಕಂದಾಯವಿಲ್ಲದೆ ಕಾಮಾಕೆಯ ನಾಲ್ಕರಷ್ಟು ಜಾಗವನ್ನು ಪಬ್ಲಿಕ್ ಪಾರ್ಕ್‌ಗೆ ವಿನಾಯಿತಿಕೊಡಿಸುವ ವಿಚಾರದಲ್ಲಿ ಪುನರ್ವಿಮರ್ಶೆ ಕೋರಿ ಸಲ್ಲಿಸಿರುವ ಅರ್ಜಿ. ಪ್ರಾಯೋಜಕತ್ವ ತಿಳಿಸಬೇಕೆಂದು ಡೆ॥ಕ॥ರವರಿಂದ ಬರಬೇಕಿರುವ MSPL 55 IC 2958/44-45 ನಂಬರಿನ ಕಾರ್ಯಪತ್ರ ದಿನಾಂಕ 8/7/45 ರಂದಿನ ವಿಚಾರ -

ತೀರ್ಮಾನ - ಕಾನೂನು ಪ್ರಕಾರ ಇದಕ್ಕೆ ಅವಕಾಶವಿಲ್ಲವೆಂದು ತಿಳಿಸಬಹುದಾಗಿ ತೀರ್ಮಾನಿಸಲಾಯಿತು

(Sd) RK Jagatirthachar

"Extract"

B Nagaraj

No 1-3/45-46
Encls C R copy

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL CONUCIL

Shimoga Dated 28th July, 1945

From

THE PRESIDENT
TOWN MUNICIPAL COUNCIL
SHIMOGA

To

THE DEPUTY COMMISSIONER
SHIMOGA DIST
SHIMOGA

Sir,

Subject - Exemption from payment of profession tax to the employees of the Government Sandal Oil Factory, Shimoga- grant of-

***

With reference to your Memo No Md PL 551C 2958/44-45 dated 8th July 1945 calling for the opinion of the Municipal Council on the above subject, I have the honour to state that the Municipal Council at their General Meeting held on 21-7-45 resolved that the employees of the Government Sandal Oil Factory cannot be granted ~~ex~~ exemption from payment of profession tax in view of the fact that there is no provision in the Municipal Act

1417
1946

A copy of the resolution of the Municipal Council is enclosed for reference

I have the honour to be,
Sir,
Your most obedient servant,

President,
Town Municipal Council,
Shimoga